

Department of State

§ 145.2

- 145.21 Standards for financial management systems.
- 145.22 Payment.
- 145.23 Cost sharing or matching.
- 145.24 Program income.
- 145.25 Revision of budget and program plans.
- 145.26 Non-Federal audits.
- 145.27 Allowable costs.
- 145.28 Period of availability of funds.

PROPERTY STANDARDS

- 145.30 Purpose of property standards.
- 145.31 Insurance coverage.
- 145.32 Real property.
- 145.33 Federally-owned and exempt property.
- 145.34 Equipment.
- 145.35 Supplies and other expendable property.
- 145.36 Intangible property.
- 145.37 Property trust relationship.

PROCUREMENT STANDARDS

- 145.40 Purpose of procurement standards.
- 145.41 Recipient responsibilities.
- 145.42 Code of conduct.
- 145.43 Competition.
- 145.44 Procurement procedures.
- 145.45 Cost and price analysis.
- 145.46 Procurement records.
- 145.47 Contract administration.
- 145.48 Contract clauses.

REPORTS AND RECORDS

- 145.50 Purpose of reports and records.
- 145.51 Monitoring and reporting program performance.
- 145.52 Financial reporting.
- 145.53 Retention and access requirements for records.

TERMINATION AND ENFORCEMENT

- 145.60 Purpose of termination and enforcement.
- 145.61 Termination.
- 145.62 Enforcement.

Subpart D—After-the-Award Requirements

- 145.70 Purpose.
- 145.71 Closeout procedures.
- 145.72 Subsequent adjustments and continuing responsibilities.
- 145.73 Collection of amounts due.

APPENDIX A TO PART 145—CLAUSES FOR CONTRACTS AND SMALL PURCHASES AWARDED BY RECIPIENT

AUTHORITY: 22 U.S.C. 2658.1; OMB Circular A-110 (64 FR 54926, October 8, 1999).

SOURCE: 59 FR 18731, Apr. 20, 1994, unless otherwise noted.

Subpart A—General

§ 145.1 Purpose.

This regulation establishes uniform administrative requirements for Department of State grants and cooperative agreements awarded to institutions of higher-education, hospitals, other nonprofit organizations, and commercial organizations, except that § 145.36(d)(1) shall not apply to commercial organizations. Non-profit organizations that implement Federal programs for the States are also subject to State requirements. Copies of the OMB circulars mentioned in this part may be ordered from the Office of Management and Budget Publications Office (202) 395-7000.

[59 FR 18731, Apr. 20, 1994, as amended at 65 FR 14409, Mar. 16, 2000]

§ 145.2 Definitions.

(a) *Accrued expenditures* means the charges incurred by the recipient during a given period requiring the provision of funds for:

(1) Goods and other tangible property received;

(2) Services performed by employees, contractors, subrecipients, and other payees; and,

(3) Other amounts becoming owed under programs for which no current services or performance is required.

(b) *Accrued income* means the sum of:

(1) Earnings during a given period from—

(i) Services performed by the recipient, and

(ii) Goods and other tangible property delivered to purchasers, and

(2) Amounts becoming owed to the recipient for which no current services or performance is required by the recipient.

(c) *Acquisition cost of equipment* means the net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices.